

**COUNTY OF ORANGE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2002  
(In Thousands)**

	General Fund	Roads	Public Library	Tobacco Settlement	Refunding & Recovery COPs & Debt Prepayment	Flood Control District	Harbors, Beaches, and Parks	Other Governmental Funds	Total Governmental Funds	
<b><u>ASSETS</u></b>										<b><u>ASSETS</u></b>
Pooled Cash/Investments (Notes 1 and 4)	\$ 384,923	\$ 149,178	\$ 12,198	\$ 32,731	\$ 59,574	\$ 244,321	\$ 51,255	\$ 409,205	\$ 1,343,385	Pooled Cash/Investments (Notes 1 and 4)
Imprest Cash Funds (Notes 4 and 13)	1,641	--	53	--	--	--	--	121	1,815	Imprest Cash Funds (Notes 4 and 13)
Restricted Cash and Investments with Trustee (Note 4)	--	--	--	--	142,411	--	--	324,653	467,064	Restricted Cash and Investments with Trustee (Note 4)
Investments (Notes 1 and 4)	--	--	--	--	--	--	--	10,219	10,219	Investments (Notes 1 and 4)
Receivables										Receivables
Accounts	29,909	207	177	--	--	2,491	1,674	1,287	35,745	Accounts
Taxes (Note 1)	5,036	--	465	--	--	868	643	24,449	31,461	Taxes (Note 1)
Interest/Dividends	--	--	--	--	--	--	--	16	16	Interest/Dividends
Deposits	2,686	--	--	--	--	1,368	--	2,784	6,838	Deposits
Loans	46	--	--	--	--	20	1,195	350	1,611	Loans
Allowance for Uncollectible Receivables	(323)	(18)	--	--	--	--	--	(1)	(342)	Allowance for Uncollectible Receivables
Due from Other Funds (Note 7)	55,461	1,355	64	2,751	167	2,508	755	20,180	83,241	Due from Other Funds (Note 7)
Due from Component Unit (Note 7)	235	--	--	--	--	--	--	--	235	Due from Component Unit (Note 7)
Due from Other Governmental Agencies	154,484	3,004	--	--	--	7,133	381	13,348	178,350	Due from Other Governmental Agencies
Inventory of Materials and Supplies (Notes 1 and 13)	404	103	--	--	--	185	100	380	1,172	Inventory of Materials and Supplies (Notes 1 and 13)
Prepaid Costs (Notes 1 and 13)	1	--	--	--	--	--	--	161	162	Prepaid Costs (Notes 1 and 13)
Land and Improvements Held for Resale (Notes 1 and 13)	--	--	--	--	--	--	--	1,951	1,951	Land and Improvements Held for Resale (Notes 1 and 13)
Notes Receivable	--	--	--	--	--	--	--	17,323	17,323	Notes Receivable
Total Assets	<u>\$ 634,503</u>	<u>\$ 153,829</u>	<u>\$ 12,957</u>	<u>\$ 35,482</u>	<u>\$ 202,152</u>	<u>\$ 258,894</u>	<u>\$ 56,003</u>	<u>\$ 826,426</u>	<u>\$ 2,180,246</u>	Total Assets
<b><u>LIABILITIES AND FUND BALANCES</u></b>										<b><u>LIABILITIES AND FUND BALANCES</u></b>
Liabilities										Liabilities
Accounts Payable	\$ 67,995	\$ 2,312	\$ 630	\$ --	\$ --	\$ 5,353	\$ 3,334	\$ 18,180	\$ 97,804	Accounts Payable
Salaries and Employee Benefits Payable	36,953	500	672	--	--	539	572	1,052	40,288	Salaries and Employee Benefits Payable
Deposits from Others	1,237	42,843	4,940	--	--	4,009	9,822	6,156	69,007	Deposits from Others
Due to Other Funds (Note 7)	20,319	1,306	44	14,887	1,324	11,595	2,036	22,208	73,719	Due to Other Funds (Note 7)
Due to Other Governmental Agencies	12,072	493	212	--	--	1,194	61	4,603	18,635	Due to Other Governmental Agencies
Insurance Claims Payable (Notes 1 and 16)	742	--	--	--	--	--	--	--	742	Insurance Claims Payable (Notes 1 and 16)
Deferred Revenue (Note 1)	138,515	1,825	323	--	--	2,874	864	16,508	160,909	Deferred Revenue (Note 1)
Total Liabilities	<u>277,833</u>	<u>49,279</u>	<u>6,821</u>	<u>14,887</u>	<u>1,324</u>	<u>25,564</u>	<u>16,689</u>	<u>68,707</u>	<u>461,104</u>	Total Liabilities
Fund Balances										Fund Balances
Reserved (Note 13)	201,415	80,772	3,118	--	142,411	165,302	33,732	444,809	1,071,559	Reserved (Note 13)
Unreserved, Reported in:										Unreserved, Reported in:
General Fund	155,255	--	--	--	--	--	--	--	155,255	General Fund
Special Revenue Funds	--	23,778	3,018	20,595	58,417	68,028	5,582	157,083	336,501	Special Revenue Funds
Debt Service Funds	--	--	--	--	--	--	--	210	210	Debt Service Funds
Capital Projects Funds	--	--	--	--	--	--	--	155,589	155,589	Capital Projects Funds
Permanent Fund	--	--	--	--	--	--	--	28	28	Permanent Fund
Total Fund Balances	<u>356,670</u>	<u>104,550</u>	<u>6,136</u>	<u>20,595</u>	<u>200,828</u>	<u>233,330</u>	<u>39,314</u>	<u>757,719</u>	<u>1,719,142</u>	Total Fund Balances
Total Liabilities and Fund Balances	<u>\$ 634,503</u>	<u>\$ 153,829</u>	<u>\$ 12,957</u>	<u>\$ 35,482</u>	<u>\$ 202,152</u>	<u>\$ 258,894</u>	<u>\$ 56,003</u>	<u>\$ 826,426</u>	<u>\$ 2,180,246</u>	Total Liabilities and Fund Balances

The notes to the basic financial statements are an integral part of this statement.